



OFFICE OF THE COUNTY AUDITOR

Haskell Arnold, CPA
County Auditor

August 8, 2007

The Honorable Diane O. Leasure
County Administrative Judge
Circuit Court for Howard County
8360 Court Avenue
Ellicott City, MD 21043

Dear Judge Leasure:

We have received quarterly reports from the Department of Social Services covering the period from July 2004 through June 2007 as required by the terms of the agreement between the Department of Social Services and the Circuit Court for Howard County for Generous Juror Fees. A review of these quarterly reports by our office indicates that donated juror fees in the total amount of \$18,950 were received by the Department of Social Services for programs and services as specified in the agreement. Total disbursements of \$13,261 were made during this period. We reviewed a sample of the disbursements to determine if they were in compliance with the agreement. We found receipts and documentation for all the disbursements we tested. However, the beginning balance in this account in July 2004 was \$15,237 and the ending balance at June 30, 2007 is \$20,926. The Department of Social Services should try to begin spending this significant cash balance.

The current agreement with the Department of Social Services expired on July 29, 2005. In the past the agreement has been for one year and has resulted in lapses such as the current lapse. If the agreement included a renewal option these lapses could be avoided. We have requested the Department of Social Services to forward a new agreement for your signature in the near future. They have indicated to us that they are very appreciative of the receipt of these funds.

Sincerely,

A handwritten signature in dark ink, appearing to read "Haskell N. Arnold", is written over a light blue horizontal line.

Haskell N. Arnold
County Auditor

cc: Council Members
Ken Ulman, County Executive
Charlene R. Gallion, Director, Department of Social Services
Suzanne James, Court Administrator